

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

ROBERT T. BROCKMAN,)	
)	Case No. 4:22-CV-202
Plaintiff,)	
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

**INDEX FOR UNITED STATES OF AMERICA’S RESPONSE IN
OPPOSITION FOR DETERMINATION ON COMPLAINT FOR
JUDICIAL REVIEW AND ABATEMENT OF JEOPARDY ASSESSMENT
AND JEOPARDY LEVY PURSUANT TO 26 U.S.C. § 7429**

Gov. Exhibit No.	Description	Admitted
	Government Exhibit	
Gov 1	Declaration of IRS Agent Paxton	
Gov 2	Jeopardy Recommendation Report	
Gov 3	Diagram of Brockman’s Offshore tax avoidance empire	
Gov 4	Trust Indenture dated May 21, 1981	
Gov 5	Spanish Steps Holdings Ltd. v. Point Investments Ltd; 2020: No. 300	
Gov 6	Form 8938 Statement of Specified Foreign Financial Assets 2017 and	

Gov 7	Form 9423, February 2020, Collection Appeal Request	
Gov 8	Deed for the property located at 333 West Friar Tuck, Houston, Texas	
Gov 9	Copy of partition Deed dated December 30 1997	
Gov 10	MLS sale listing for the property located at 333 West Friar Tuck, Houston, Texas,	
Gov 11	General Warranty Deed for 333 West Friar Tuck, Houston, TX	
Gov 12	Deed for 333 West Friar Tuck, Houston, TX	
Gov 13	MLS sale listing for the property located at 335 West Friar Tuck, Houston, Texas	
Gov 14	Deed for the property located at 1731 Sunset Blvd, Houston TX 77005	
Gov 15	Partition agreement for the property located at 1731 Sunset Blvd, Houston TX 77005	
Gov 16	October 2019 deed for the property located at 1731 Sunset Blvd, Houston TX 77005	
Gov 17	MLS sale listing for the property located at 1731 Sunset Blvd, Houston TX 77005	
Gov 18	May 2021 deed for the property located at 1731 Sunset Blvd, Houston TX 77005	
Gov 19	General Warranty Deed for 3702 Inwood Dr., Houston, TX	
Gov 20	Property tax statement for the property located at 3702 Inwood Drive, Houston, Texas,	
Gov 21	Gift General Warranty Deed 3702 Inwood Drive, Houston, TX for Dorothy Kay Brockman	

Gov 22	Warranty Deed from Mary Taylor Bosarge to Dorothy K. Brockman; 3465 Overbrook Lane, Houston, TX	
Gov 23	Property tax statement for the property located at 3465 Overbrook Lane, Houston TX 77027	
Gov 24	Declaration of IRS Agent Sandles	
Gov 25	Bermuda Police Service, Statement of Witness Report	
Gov 26	Supreme Court of Bermuda; 2020: No. 37 dated March 26, 2020	
Gov 27	November 17 2021 Supreme Court of Bermuda Judgment	
Gov 28	Form 8938 2020 Statement of Specified Foreign Financial Assets	
Gov 29	Notice of Jeopardy Assessment and Rights to Appeal Letter dated 9/9/2021	
Gov 30	IRS Notice of Tax Liens in Colorado	
Gov 31	IRS Notice of Tax Liens in Harris County, Texas	
Gov 32	Schedule D 2020 Capital Gains and Losses	
Gov 33	A true and correct copy of portions of the IRS's wage and income transcript for Robert Brockman's 2020 tax year	
Gov 34	Tamine Hearing Transcript November 17, 2021	
Gov 35	Tamine Hearing Transcript, November 17, 2021	
Gov 36	Request for Administrative Review of Jeopardy Assessment	
Gov 37	IRS Letter dated October 27, 2021, to Kathryn Keneally	
Gov 38	Copies of correspondence and documents, Godderd	

Exhibit No.	Description	Admitted
	Attachment A – Brockman Income from Point Investments	
A-5	Cash report – Brockman Trust 1	
A-6	Cash report – Brockman Trust 2	
A-7	Cash report – Point Investments 1	
A-8	Cash report – Point Investments 2	
A-9	Significant Transaction Report – Brockman Trust	
A-10	Significant Transaction Report - Point	
A-11	Org – April 2016 Structure Charts	
A-12	Org – Chart – Point - Massengill-VEPFIV	
A-13	Org – ET Solicitor Letter – AEBCT - Point	
A-14	Org – ET Solicitor Letter – Point – Massengill - VEPFIV	
A-15	Org – Point Purpose Trust - Share Transfer Form	
A-16	Org – Point Purpose Trust – Trust Declaration	
A-47	Emails for approved capital calls	
A-48	Evatt Tamine Affidavit – 7.4.2020	
A-49	Emails – Emails about Significant Transaction Report	
A-50	Emails – Emails sending RTB cash report	
A-51	RTB Performance Review for Tamine 2.5.2010	
A-52	2014 Compensation Memo and discussion	
A-53	2014 Compensation Memo attachment	

A-54	RTB To Do List for Tamine 5.21.2011	
A-55	Emails – RTB regarding Howard	
A-56	Emails – RTB replacing Tamine for Howard	
A-57	RTB To Do List for Tamine 5.16.2012	
A-58	Emails – RTB regarding digital signatures	
A-59	Emails – Email from Don Jones regarding compensation and use of trusts	
A-60	Email where Brockman discusses taking a distribution	
A-61	Emails – RTB discusses banks	
A-62	Emails – RTB discusses aircraft	
A-63	Emails – RTB emails to Tamine re: BCB freeze 8.13.2017	
A-64	Tamine Memorandum regarding the Bermuda Commercial Bank freeze dated July 29, 2018	
A-65	Emails regarding Tamine’s compensation	
A-70	Emails – RTB re: 250M	
A-75	Copy of an email regarding Massengill trusts, FATCA and Know Your Customer (“KYC”) in 2013 from Tamine to Brockman	
A-78	Emails – RTB name change of trust	
A-80	Tamine 2015 Self Evaluation 6.16.2016	
A-82	Inventory of Carlos Kepke correspondence	
A-85	Emails – re: Security Measures	
A-88	Emails – re: Destruction of records	

A-90	Indictment o Brockman	
A-92	News Article – Dayton Daily News – Reynolds & Reynolds CEO facing federal charges	
A-93	Robert Smith’s Non-Prosecution Agreement	
A-94	Carlos Kepke’s indictment	
A-95	Harris County – Mrs. Brockman Power of Attorney	
A-201	Bank records – Point – Mirabaud – Acct Opening Form	
A-202	Bank records – Point – Mirabaud – Acct Opening Form 2	
A-204	Bank records – Point – Mirabaud – Email sending Mirabaud userID and password	
A-302	Bank records – Spanish Steps – Mirabaud – Acct Opening Form 2	

Exhibit No.	Description	Admitted
	Attachment B – Brockman Income from Edge Capital Investments	
B-1.30	Edge – BCB bank account statement, January 2011	
B-4	Edge Capital Docs	
B-5	Articles of Incorporation	
B-6	Edge-ByLaws	
B-7	Edge-Deed of Assignment	
B-8	Edge-Certificate of Incorporation	
B-9	Inventory of Brockman Formation Documents (2011)	
B-10	Edge Structure-Chart (early)	

B-11	Edge Structure (revised)	
B-12	Edge KYC chart	
B-13	Edge Cash reports	
B-14	Edge – People & Asset Report	
B-19	2008 emails Debt Purchase Plan emails	
B-20	2008 RTB instructions to Tamine to use Edge	
B-21	2009 RTB email to open Edge account	
B-22	2009 emails Debt Purchase Plan emails	
B-23	RTB Performance Review for Tamine 2.8.2009	
B-35	Regency Transaction Report 2010-2016	
B-39	\$265,000 Wire Transfer Detail	
B-40	\$4,731,019 Wire Transfer Detail	
B-41	Brockman To Do List for Tamine May 9, 2010	
B-42	Regency Structure Chart	
B-43	Legend Investments Significant Transaction Report	
B-60	Form 1120-201912-Henke Holdings LLC (select pages)	
B-61	Form 1120-201912-Mountain Queen Inc (select pages)	

Exhibit No.	Description	Admitted
	Attachment C – Brockman Income from Cabot Global Investments	
C-1.2	Cabot Global Investments Quickbooks Reports (w bookmarks)	

C-3	April 2016 Structure Charts (Cabot)	
C-4	Cabot KYC Letter and Org Chart	
C-5	Cabot Structure Chart 2010	
C-7	Cabot Significant Transaction Report	
C-9	RTB Performance Review for Tamine 2.5.2010	
C-10	RTB To Do List for Tamine 3.19.2013	
C-12	Tamine Self Evaluation 2009	
C-13	RTB To Do List for Tamine 12.17.2011	
C-15	RTB email about controlling Cabot 3.6.3011	
C-16	Email transmitting Cabot QuickBooks to Brockman	
C-18	RTB Email Convert all structures to Canadian dollar	
C-19	RTB regarding Edge and Cabot accounts 4.26.2011	
C-20	RTB To Do List for Tamine 5.16.2012	
C-21	Emails regarding Cabot bank accounts	
C-22	Quickbooks 3m payments to Tamine	
C-23	Emails about Albula1	
C-24	Emails about Albula2	
C-25	Emails about Albula3	
C-26	Emails about Albula4	
C-27	Emails about Albula5	
C-28	Emails about Albula6 Ownership	
C-29	Emails about Albula7 Ownership	

C-30	Emails about Albula8 Fisheries	
C-31	Emails about Albula9 Employment Agreement	
C-32	Amended Employment Agreement	
C-33	Emails about Albula10 Offer	
C-34	Emails about Albula11 Offer Rejected	
C-35	Emails about Albula12 RTB rejects alternate yacht	
C-36	Emails about Albula ownership	
C-37	Emails about Albula1 Follow up	
C-38	Emails about Albula15 research purpose	
C-39	Quickbooks Report re: Albula payments	
C-40	Emails about Albula16 hull painting	
C-41	Emails about Albula17 medical equipment	
C-42	Emails about Albula18 crew performance reviews	
C-43	RTB To Do List for Tamine 1.18.2015	
C-44	Tamine 2016 Self Evaluation 6.4.2017	
C-45	Yacht-Cabot Mirabaud acct statements showing purchase of Yacht	
C-46	Regency management Bank statement	
C-47	Regency Transaction Report	
C-48	Settlement Statement – Frying Pan property \$5M	
C-49	Email re: Lot 8 property offer	
C-50	RTB emails showing control	
C-51	Regency Structure Chart	

C-52	Quickbooks Report Cabot to Regency 12.1.2014	
C-53	Quickbooks Report Cabot to Regency 9.26.2015	
C-54	Quickbooks Report Cabot to Regency 4.20.2016	
C-55	Quickbooks Report Cabot to Regency 10.24.2016	
C-56	Sample Email approving monthly expenses	
C-57	Sample Email requesting approval of tenant	
C-58	Sample Email requesting approval for tax returns	
C-60	RTB To Do List for Tamine 4.26.2009	
C-61	2010 Emails about reorganizing Cabot	
C-62	2010 Emails regarding Proposed Structure Changes	
C-63	2012 Emails Clean Up Massengill Trusts	
C-64	Massengill-2013 email ET to RB re: common shares	
C-65	Tamine 2013 Self Evaluation 3.10.2014	

Exhibit No.	Description	Admitted
	Attachment D – Brockman Dividend Income from 2004 Recharacterized Stock Redemption	
D-1	UCS letter re: Hotrod plan 12-2002	
D-3	VEF III ownership structure	
D-4	Letter to Howard requesting approval of Hotrod 06-2004	
D-5	Cabot Structure Chart 2010 (1)	
D-6	April 2016 Structure Charts (Cabot)	

D-7	Cabot KYC Letter and Org Chart	
D-8	Inventory of Brockman Formation Documents (2011)	
D-9	2010 Emails about reorganizing Cabot	
D-10	12.2.2012 Email-Clean Up Massengill Trusts	
D-11	Massengill-email ET to RB re: common shares	
D-17	2004 Stock Repurchase Agreement (stock redemption)-selected pages	
D-18	2006 Stock Purchase Agreement (reversal sale)	
D-21	VEFIII Shares buyback 06-2006	
D-27	Destruction of Hot Rod records	